



Punjab Government Gazette

EXTRAORDINARY

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LEGISLATIVE SUPPLEMENT

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PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
(EXCISE AND TAXATION-II BRANCH)

NOTIFICATION

The 10th June, 2023

No. S.O. 42/P.A.8/2005/S.8/2023.- Whereas the State Government is satisfied that circumstances exist, which render it necessary to take immediate action in public interest:

Now, therefore, in exercise of the powers conferred by sub-section (3) of section 8 of the Punjab Value Added Tax Act, 2005 (Punjab Act No. 8 of 2005), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following amendment in Schedule "E" appended to the said Act, with effect from the 10th June, 2023 (midnight of 10th and 11th June, 2023), by dispensing with the condition of previous notice, namely:-

AMENDMENT

In the said Schedule "E", for serial numbers 1 and 2 and the entries relating thereto, the following shall be substituted, namely:-

“1 Diesel other than premium diesel	12.00 per cent or rupees 10.02 per litre, whichever is greater
2. Petrol	15.74 per cent or rupees 14.32 per litre, whichever is greater:

Provided that Additional tax at the rate of 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005 shall be added in ad valorem rates only. Fixed rates specified above are already inclusive of additional tax at the rate of 10% as specified in section 8-B of the Punjab Value Added Tax Act, 2005.”.

VIKAS PRATAP, IAS,
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.